[Mr. Kayalam Parameśvaran Pillai.]

Then in regard to the allotment of days for non-official business, there again, Sir, it is *the Dewan* that has the power to allot and not the *Government*.

Mr. M. N. Parameśvaran Pillai: Sir, a word of personal explanation. When I said 'Government' I meant the 'Dewan.'

Mr. Kayalam Parameśvaran Pillai: The Governor in the Madras Council and the Governor General in the Indian Legislative Assembly make the allotment, as Governor or Governor General and not as Government. In Travancore, the Dewan takes the place of Governor or Governor-General and he exercises this function as Dewan because that function has been conferred on him under the constitution and he as Dewan has the statutory power to allot days for the non-official business. The Dewan is, no doubt, also the head of the administration and in that sense he is part of Government. So, technically no charge can be laid at the doors of Government in this matter. I do not mean to say that Government are quite unconcerned in the matter or that the Dewan does not exercise his discretion properly. I only want to point out the distinction and I want the House to understand that, so far as the floor of this House is concerned, Government have nothing to do with it. But I am sure that the Dewan will bear this complaint in mind, and I have no doubt that what has been said today by Mr. Parameśvaran Pillai will be taken as an appeal to the Dewan.

President: I put Demand XIII—General Administration—Legislative Bodies for Rs. 63,500.

The grant was made.

DEMAND XIV—GENERAL ADMINISTRATION—ACCOUNT OFFICE.

Mr. R. Nilakanta Pillai (*Financial Secretary to Government*): Sir, I move for a grant of Rs. 1,64,216 under Demand XIV—General Administration—Account Office.

(At this stage the President left the Hall and Mr. Kochikal P. Balakrishnan Tampi, one of the Panel of the Chairmen, took the Chair.)

Mr. J. John Kattakayam: സ്റ്റേറ്റ് എയിഡ്ഡ് ബാങ്കിനല പണം വിവിധവിഷയങ്ങളിലായി ചൂഷണംചെയ്യുവരുന്ന എന്നു പരക്കെ ഒരു വർത്തമാനം കേൾക്കുന്നുണ്ട്. ഈ സംഗതി അങ്ങാടിയിൽ പാട്ടെന്നപോലെ അറിഞ്ഞിരിക്കുന്നുണ്ട്. പല കടങ്ങളും ഇപ്പോൾ കിട്ടാക്കടമായി തീർന്നിരിക്കുന്നു. ഇവിടെ ഉള്ള ഉദ്യോഗസ്ഥന്മാർ പോരാ

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ഞ്ഞിട്ട് എന്നപോലെ മദ്രാസിൽനിന്നും ഒരു രജിസ്ട്രേഷൻകമ്പനിക്കാർ ഇവിടെവന്ന് ബാങ്ക് പരിശോധന നടത്തിയിട്ടുണ്ട്. അവരുടെ റിപ്പോർട്ട് എന്താണെന്ന ഇതുവരെ വെളിയിൽ വന്നിട്ടില്ല. അതിനാൽ അവരുടെ ആഡിറ്റ് റിപ്പോർട്ടിനെ ഗവണ്മെൻറിൽനിന്നും പ്രസിദ്ധപ്പെടുത്തി ജനങ്ങൾക്ക് ഇപ്പോൾ ഉണ്ടായിട്ടുള്ള തെറ്റിദ്ധാരണകളെ നീക്കേണ്ടതു് എന്തുകൊണ്ടും അത്യാവശ്യമാണെന്നാണ് എന്റെ അഭിപ്രായം. സ്റ്റേറ്റ് എയിഡഡ് ബാങ്കിൽനിന്നും കടം വാങ്ങിയിട്ടുള്ള ആളുകൾക്ക് എന്തോചില വ്യത്യസ്തമായ നിലകൾ വന്നിട്ടുണ്ടെന്നാണ് അറിയുന്നതു്. വസ്തുവില തിട്ടപ്പെടുത്തിയ ഉദ്യോഗസ്ഥന്മാർ വേണ്ടതരത്തിൽ പ്രവർത്തിച്ചിരുന്നു എങ്കിൽ ചുരുങ്ങിയപക്ഷം മുതലെങ്കിലും നമുക്കു കിട്ടുമായിരുന്നു. കൊടുക്കൽ സംബന്ധിച്ചു പല പ്രമാദങ്ങളും പറ്റിയിട്ടുണ്ട്. പ്രവർത്തകന്മാർ മനസ്സറിഞ്ഞും പലതും പ്രവർത്തിച്ചുവരുന്നു. എന്ന കേരം വിക്കുമാറും എത്രത്തോളം വില കല്പിക്കാമെന്ന നിശ്ചയമില്ല. ഇതിനെപ്പറ്റി ഗവണ്മെൻറ് അന്നതന്നെ ആലോചിക്കാതിരുന്നതു് ദീർഘദൃഷ്ടിയുടെ കുറവല്ലേ എന്നു ഞാൻ സംശയിക്കുന്നു. ഈ തരത്തിലുള്ള പിശകുകളെ ഇനിമേലാലെങ്കിലും പരിഹരിക്കുമെന്നുള്ള വിശ്വാസത്തോടുകൂടി ഈ ധനാഭ്യർത്ഥനയെ ഞാൻ അനുകൂലിക്കുന്നു.

Mr. K. P. Nilakanta Pillai : Sir, I oppose this Demand. My point is that this House has a long history of pleading for the separation of Finance from the Accounts. Here, unfortunately in Travancore, the Financial Secretary as well as the Account Officer are one and the same person. On account of that, the defects in the various accounts that have crept into the departments as well as the loss of revenue to the Government treasuries are enormous. Sir, during the discussion of the various Demands I was drawing the attention of the Government to this fact pointedly. The Audit and Appropriation report published by the Government bears ample testimony to this fact.

Mr. R. Nilakanta Pillai : That is published by the Account Officer.

Mr. K. P. Nilakanta Pillai : Let anybody publish it. I am not concerned with the publishing authority. I may draw the attention of the Government to one or two passages :—

"It may be stated that these defalcations were not due to any defect in the present system of accounts but to want of sufficient care on the part of the Heads of Offices in the proper maintenance of initial account books.

"It was also observed during the year that counterfeit and spurious Sirkar silver coins were held in stock in one of the Divisional Treasuries".

I would like to know if there was reluctance or neglect on the part of the Heads of Departments, and what action has been taken

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[Mr. K. P. Nilakanta Pillai.]

especially when false silver coins were detected. Who was the officer responsible for it? What action has been taken against him? That is the first and the most important question. The Account Officer should have been careful to see that at least the King's Coins were left unhampered. That apart, there is a lot of leakage of revenue in all the departments. On whatever department I was talking I was making that definite statement that there is leakage of revenue in every department. The system of accounting in this State is nothing but unsatisfactory. It is not modern. That is what I have to emphasise.

Mr. M. Govindan: May I know whether he would suggest a more modern system of keeping accounts?

Mr. K. P. Nilakanta Pillai: Sir, I was just developing my argument. I propose to give many points with reference to that. The House will remember that yesterday Mr. C. O. Madhavan confessed before this House that there is possibility of the officer in charge of the Customs Department working against the income of that Department.

Mr. R. Nilakanta Pillai: Will it be possible for the Account Officer to check it?

Mr. K. P. Nilakanta Pillai: It must be made possible for one officer to check it. Has not the misappropriation in Trivandrum brought to the notice of the Account Officer? What has been done by the department, I ask. I do not propose to deal with the several points now in detail. It was not possible for the Account Officer to check the land revenue that has been paid by the tax payers. I ask the question if the Land Revenue Commissioner is not able to have full control over the Tahsildars whether it is not the defect of the system, if it is not the defect of the officer. The Land Revenue Commissioner made a statement that even the Account Officer is not able to place his hands properly upon the matter. Then is it not the defect of the system? Therefore the whole system is defective.

Secondly, the ordinary information of every man is that on account of the existing arrangement in the railway stations there is much loss in the customs revenue. The Customs House is located on the other side of the railway station near Chalai and thus on account of this ill-advised location also there is a lot of leakage in the customs revenue.

I know personally, Sir, that tobacco is brought into Travancore for the manufacture of the *beedi* and other things. They are taken scot free and unchecked by the neligence of the Excise Officers.

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Mr. R. Nilakanta Pillai: May I know what has that to do with the Accounts Department?

Mr. K. P. Nilakanta Pillai: I am talking about the leakage of revenue and I ask, is it not the duty of the Account Officer to prevent such leakage.

Mr. S. Piraviperumal Pillai: May I know whether the Account Officer is responsible for the leakages here also. (*Laughter.*)

(There were leakages in the Hall then due to heavy rains)

Mr. K. P. Nilakanta Pillai: I ask the question, what is the duty of the Account Officer. He cannot say that he is not now responsible, because he is the Account Officer and the Financial Secretary. He must account properly for the revenues collected and for the expenditure met. He must also advise Government on financial policies which are taken up from time to time. That is why I say that the splitting up of the two offices is necessary and sound on principle.

Mr. K. George (*Land Revenue and Income Tax Commissioner*): May I know whether the member knows that under the Account Code, the responsibility for the checking of revenues is not devolved on the Account Officer but on the Heads of Departments?

Mr. K. P. Nilakanta Pillai: Again, that strengthens my argument, Sir. Here the system of accounting is very defective. There is no accounting or verification of the revenues of the State. If the Account Officer is concerned merely with the expenditure and if he is not in a position, as matters stand now, to have any check over the Heads of Departments who are expected to check the accounts under the rules, then I say that is the very reason for dividing the responsibilities of the Account Officer and the Financial Secretary. I say, Sir, that a separate officer is necessary, a Financial Secretary with very wide powers to check departmental accounts and to see that every pie due to Government is not allowed without being paid.

The main point where I began is that it is high time for this State to have two officers, one the Account Officer and the other the Financial Secretary. The Financial Secretary should be an expert and he should advice Government at this time of crisis in the history of the State when people are put to much hardship.

In the Administration Report of the Excise Department for the year 1108, there exists a statement. The Government order mentions "The increase in the import duty is mainly due to the fact that Ceylon Copra has been allowed to be imported in the Alleppey Port". About the inadvisability of this step, I discussed at length

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[Mr. K. P. Nilakanta Pillai.]

during my budget speech last time. And if there was a Financial Secretary who was responsible for the finances of the State at that time, he could have been asked to interefere and ascertain the *pros* and *cons* of this question and how the measure would affect the interests of Travancore and Travancoreans.

Mr. R Nilakanta Pillai: Is it the member's opinion that the Financial Secretary could have interfered if there was import of Ceylon Copra into Cochin Port?

Mr. K. P. Nilakanta Pillai: I am speaking of Travancore State. Unfortunately I am not now in the Cochin Legislature, I am emphasising the fact that the Excise Department allowed import of Ceylon Copra into Alleppey Port. Why should the official member draw my attention to Cochin port or Madras Port? That is not the question that I am concerned with.

I dealt with this point last time by making reference to facts and figures and I brought to the notice of Government the enormous loss of not less than Rs. 7 lakhs which our Government suffered on account of the unnecessary concession. It should not be the sole aim of Government to make revenue by levying export duty and import duty. These are very important questions and there must be an expert to deal with these questions. But it is regrettable to find that our Government is working in the old groove and they say that protection is necessary. That theory has been exploded long ago and all financiers agree in the matter that a large export trade is a national necessity. It is not a necessity from the point of view of revenue to Government but it is a necessity from the point of view of the prosperity of the nation as a whole. That is the view now accepted by all modern economists and financiers. We will lose a lot of revenue if this export duty is withdrawn. I cannot see eye to eye when they say this. That is the very reason why we want an expert financial officer who can advice Government in the right direction. It would be up to him to look through the prosperity of the country and to give expert advice to see that every pie due to Government is brought in and every measure is taken which will advance the prosperity of the nation.

Coming to the State Aided Bank, Sir, I ask this question. Is it not the duty of the Account Officer to check and audit the accounts of the State Aided Bank? What is the present state of affairs of that Bank? Sir, I am a share-holder of that Bank. A resolution was forwarded to me stating that the Board of Directors unanimously passed a resolution of confidence in the present Manager. Sir, that matter needs looking into. If nothing had been mentioned of the present manager of the State Aided Bank, I would have been

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sitting quiet here today. But they went out of the way and adopted a resolution of confidence in the present Manager. I am emphatically of opinion that that matter has to be looked into. I know personally that a lot of money has been disbursed from the State Aided Bank without security. Probably I shall not enter on that question for various reasons. That is *sub judice*. So, I may not be allowed to proceed with that question. But I ask, is it not the duty of the Account Officer to check the accounts. When I was speaking of the customs, it was asked what has the Account Officer to do with it. Now I ask, is this not a matter which the Account Officer is entitled to look into properly? What is the present state of affairs of the State Aided Bank? I moot the question pointedly for the consideration of Government because Government also hold enormous shares in that Bank.

Mr. R. Nilakanta Pillai: Government hold no shares in the Bank.

Mr. K. P. Nilakanta Pillai: Has not Government advanced some money to the Bank towards its capital?

Mr. R. Nilakanta Pillai: Yes.

Mr. K. P. Nilakanta Pillai: If Government had not taken this initiative, the people would not have flocked in such large numbers to take shares in the Bank. Now that matter has to be looked into. I say again it has to be looked into. It is not a matter which the Government can evade.

Chairman: You have a minute more.

Mr. K. P. Nilakanta Pillai: I want to put some questions. But the Account Officer may say that he is not responsible. That is the reason why I say somebody who is responsible for these things should be appointed. Now every one will say silver is very cheap. When the Account Officer made his speech at the commencement of this session, he said that every department has been provided and the year's budget shows a surplus of Rs. 2½ lakhs. But I would bring to the notice of Government that this is meaningless, because as a matter of fact only Rs. 98,000 has been provided for P. W. D. under original works.

Mr. M. N. Paramesvaran Pillai: Sir, I take this opportunity to bring to the attention of Government one or two important points relating to the administration and working of the Account Office. In a well organised system of administration the Account Office occupies a very prominent place. The safety of public finances depends very much upon an efficient system of auditing of accounts, both under 'Receipts' and 'Expenditure'. At present there is no auditing of the receipts or revenues of Government.

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[Mr. M. N. Paramesvaran Pillai.]

If there has been any auditing of receipts or at least even proper scrutiny of the D. C. B. statements sent up from the various departments, there could never have been any misappropriation of Government revenues as we had one recently in the Science College. For the misappropriations in the Science College, the Account Office is also responsible. If the Account Office or the Director's Office had been regularly checking the D. C. B. statements received from the colleges we need not have waited so long to find out the defalcation in the Science College which has been systematically going on for years together. If the revenues received by the various departments of Government are properly audited, we might, perhaps, be able to know the enormity of such appropriations and leakages of money. Once, I understand, there was a proposal by Government to organise a separate branch for auditing the receipts and one of the officers of the State was asked to prepare a scheme for that purpose. But what happend, subsequently, we do not know.

The activities of the present O. A. D. are mainly confined to the auditing of the expenditure side and even in this respect the system requires, and is capable of, further improvements. The O. A. D. is not able to audit every department annually. There are, we know, several departments whose accounts have not been audited for years together. Even if the O. A. D. Officers are able to do so, under the existing arrangements they will not be able to detect all cases of misappropriation ; for, have not the Government come across several cases of misappropriation in the various departments even after the accounts were audited by the O. A. D ? In my view the Account Officer who is expected to be a watch dog of the finances of the state. now stands guilty of serious remissness of duty. Perhaps there is no use in blaming him. The Financial Secretary, as my friend Mr. K. P. Nilacanta Pillay has pointed out, is now a hard worked officer for he is not only the Account officer but also the Financial Secretary to Government. So long as these two responsibilities are combined in one person, I think, this department could not be expected to work properly. With these observations I would support Mr. Nilacanta Pillay's motior.

Mr. N. K. Padmanabha Pillai : ഈ വകുപ്പിനെ സംബന്ധിച്ച് രണ്ടു വാക്കു പറയണമെന്നു ഞാനും വിചാരിക്കുന്നു. ജനങ്ങൾക്ക് ഉപയോഗപ്രദമായ കാര്യങ്ങൾ നടത്തുന്നതിനു പണം അനുവദിക്കുന്ന വിഷയത്തിൽ അക്കൌണ്ട് ആഫീസർ സാധാരണയായി മടികാണിച്ചുവരുന്നതായി കാണുന്നുണ്ട്. അതു് അധികവും കാണിക്കുന്നതു് സ്വയംഭരണഡിപ്പാർട്ടുമെൻറുകളെ സംബന്ധിച്ചാണു്. ഈ

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ഡിപ്പാർട്ടുമെൻറിനെ സംബന്ധിച്ചുള്ള ഈ ദ്യോഗത്തിന്റെ നയം ശരിയായിരിക്കുന്നില്ല. അതുകൊണ്ട് കുറേക്കൂടെ വിശാലഹൃദയത്തോടുകൂടി സ്വയംഭരണവകുപ്പുകളെ നോക്കണമെന്നാണ് എനിക്കു പ്രധാനമായി പറയുവാനുള്ളത്.

Mr. R. Nilakanta Pillai : സ്വയംഭരണഡിപ്പാർട്ടുമെൻറുകളിൽ Balance വളരെ കുറവാണെന്നുള്ളത് അറിയാമോ?

Mr. N. K. Padmanabha Pillai : നീക്കിയിരിപ്പു കൂടുതലുണ്ടെന്നു കാണിക്കാനാണു ഞാൻ ശ്രമിക്കുന്നത്. ഞാൻ ഒരു മുനിസിപ്പാലിറ്റിയിലെ പ്രസിഡൻറാണ്. കഴിഞ്ഞ വളരെക്കാലങ്ങളായിട്ട് അവിടെയുള്ള ചിലവുകൾ നടത്തുന്നതിനുതന്നെ പണം മതിയാകാതെയാണു കഴിഞ്ഞുവന്നിട്ടുള്ളത്. അതുകൊണ്ട് ഗവണ്മെൻറിൽനിന്നും അഞ്ഞൂറോ എഴുന്നൂറോ രൂപാവീതം ഗ്രാൻറു കിട്ടിക്കൊണ്ടിരുന്നു. ഗവണ്മെൻറിന്റെ ആനുകൂല്യത്താൽ രണ്ടു ചന്തകളുടെ പിരിവു് മുനിസിപ്പാലിറ്റിക്ക് ഇപ്പോൾ ലഭിക്കുന്നതിനിടയായി. തന്നിമിത്തം ചന്തയിൽനിന്നും കൂടുതൽ ആദായം ലഭിക്കാൻ ഇടവന്നിട്ടുണ്ട്. ഞങ്ങൾക്കു് ആദ്യം മൂവായിരത്തിൽചിലപ്പോൾ രൂപാമാത്രമാണ് ആണ്ടിൽ വരവുണ്ടായിരുന്നതു്. ഇപ്പോൾ എണ്ണായിരത്തിൽചിലപ്പോൾരൂപാ കൂടുതലായി കിട്ടുന്നുണ്ട്. ഈ വിവരം കാണിച്ചു് ബഡ്ജറു തയ്യാറാക്കി എന്തെങ്കിലും അത്യാവശ്യചിലവുകൾക്കു് പണം അനുവദിക്കണമെന്നു ഞങ്ങൾ എഴുതി അയച്ചാൽ അതെല്ലാം അനുവദിക്കാതെയാണ് ഇരിക്കുന്നതു്.

Mr. R. Nilakanta Pillai : എഴുതി അയയ്ക്കുന്നതു് ആക്കൗണ്ടു്; ചീഫ് സെക്രട്ടറിക്കോ അതല്ല അക്കൌണ്ടാഫീസക്കോ?

Mr. N. K. Padmanabha Pillai : ഞങ്ങൾ എഴുതി അയയ്ക്കുന്നതു് ചീഫ് സെക്രട്ടറിക്കാണു്. അവിടെ എഴുതിഅയച്ചാൽ അതു് അക്കൌണ്ടാഫീസക്കു പോയി പണമില്ലെന്നു് അക്കൌണ്ടാഫീസർ പറയുന്നു.

ബഡ്ജറിൽ കാണിച്ചിരിക്കുന്ന ആദായം സ്ഥിരമായിട്ടുള്ളതല്ല എന്നാണു് തടസ്സം പറഞ്ഞുവരുന്നതു്. ചന്തയിൽനിന്നും കിട്ടുന്ന വരവു് സ്ഥിരമാണോ അല്ലയോ എന്ന സംശയം വരാനുള്ള കാരണം എന്താണെന്നു മനസ്സിലാകുന്നില്ല. അടുത്ത ആണ്ടത്തെ ബഡ്ജറിൽ എണ്ണായിരത്തിനുമുകളിൽചിലപ്പോൾ രൂപാ ചന്തവരവുണ്ടെന്നു ഞങ്ങൾ കാണിച്ചിരുന്നു. എന്നാൽ ൬ ൦ ൦ രൂപായെ വരവുള്ളു എന്നു കാണിച്ചാണു് ബഡ്ജറു പാസ്സാക്കി അയച്ചിരിക്കുന്നതു്.

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Mr. R. Nilakanta Pillai : അങ്ങിനെ എഴുതിഅയച്ചതു് ലേലത്തിനു മുമ്പാണോ പിന്നീടാണോ?

Mr. N. K. Padmanabha Pillai : കഴിഞ്ഞ ആണ്ടത്തെ ലേലസംഖ്യയും കൂട്ടതലായിരുന്നുവല്ലൊ. അതിനേയും ചന്തയിൽനിന്നുള്ള മറു വരവുകളേയും ഉദ്ദേശിച്ചാണു് എണ്ണായിരത്തിൽചിലപാനം രൂപാ വരവുണ്ടെന്നു് എഴുതി അയച്ചതു്. എന്നാൽ അതുയും സംഖ്യ വരവില്ല. ൬൦൦൦ രൂപയെ വരികയുള്ളു എന്നു സങ്കല്പിച്ചാണു് അവർ ബഡ്ജറു പാസ്സാക്കിയിരിക്കുന്നതു്. സാധാരണയായി ബഡ്ജറിൽ കൊള്ളിച്ചയയ്ക്കുന്ന വരവു ഇനത്തിൽക്കൂട്ടതലായി പാസ്സാക്കി അയയ്ക്കുകയാണു പതിവു്. ഇപ്പോഴൊ നേരെമറിച്ചു് വരവിനത്തിൽ ആയിരം രൂപാ കുറച്ചു പാസ്സാക്കി അയച്ചിരിക്കുന്നു. ഇതു് ചിലവു കുറയ്ക്കാൻവേണ്ടി ചെയ്യുന്ന ഒരു സമ്പ്രദായമാണു്. ആണ്ടവസാനത്തിലെ അഡ്മിനിസ്ട്രേഷൻ റിപ്പോർട്ടിൽ Closing balance കാണിച്ചാൽ അതിനെ കുറച്ചുപ്പെടുത്തുക പതിവാണു്. ആറായിരത്തിഎഴുന്നൂറിചിലപാനം രൂപാ ഇന്നു് ഞങ്ങളുടെ മുനിസിപ്പാലിറ്റിവകയായി ട്രെഷറിയിൽ ഇരിപ്പുണ്ടു്. ഈ വിവരം കാണിച്ചു് ഞങ്ങൾ എഴുതിഅയച്ചാലും യാതൊന്നും അനുവദിച്ചുതരുന്നില്ല.

Mr. M. N. Parameśvaran Pillai : ട്രെഷറിയിൽ ഇരിക്കുന്ന പണത്തിനു് എന്തു പലിശ കിട്ടുന്നു?

Mr. N. K. Padmanabha Pillai : അതിനു പലിശ കിട്ടുന്നില്ല. അഞ്ചൽ സേവിംഗ്സ്ബാങ്കിൽ നിക്ഷേപിച്ചിരുന്നു എങ്കിൽ വല്ല പലിശയും സിദ്ധിക്കുമായിരുന്നു.

അതിനാൽ വിശാലമനഃസ്ഥിതിയോടുകൂടി ഈ ഡിപ്പാർട്ടുമെൻറിനെ ഗണിക്കണം എന്നാണു് എനിക്കു പറയുവാനുള്ളതു്. ഞങ്ങളുടെ മുനിസിപ്പാലിറ്റിക്കു യാതൊരു പണവും അനുവദിക്കുന്നില്ലാ എന്നു ഞാൻ മുൻപുതന്നെ പറഞ്ഞുവല്ലൊ. മുനിസിപ്പാലിറ്റിയിൽ സ്റ്റാഫ് വളരെ കുറവാണു്. അക്കൌണ്ടാഫീസ്സിൽനിന്നും അവിടെ ആഡിറ്റുചെയ്യാൻ വരുന്ന ഉദ്യോഗസ്ഥന്മാർ ഈ സ്റ്റാഫുകൊണ്ടു മതിയാവുകയില്ല, കൂട്ടതൽ സ്റ്റാഫ് വേണം, എന്നാൽ മാത്രമേ ജോലി ശരിയായി നടക്കുകയുള്ളു എന്നു് അവരുടെ അഭിപ്രായം എഴുതിഅയച്ചാലും കൂട്ടതൽ ആളുകളെ നിയമിക്കുന്നതിനു പണമില്ലാ എന്നു പറയുന്നു.

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Mr. R. Nilakanta Pillai : ആരാണ് അങ്ങിനെ പറയുന്നത്? ചീഫ്സെക്രട്ടറിയാണോ?

Mr N. K. Padmanabha Pillai : അനുവദിക്കാതിരിക്കുന്നത് അക്കൌണ്ടാഫീസരുടെ അനുമതിപ്രകാരം ചീഫ്സെക്രട്ടറിയാണ്.

പത്തു സ്റ്റേയർ മയിലിൽ ക്രട്തൽ വിസ്തീർണ്ണമുള്ള ഈ മുനിസിപ്പാലിറ്റിയിൽ പണം പരിക്കുന്നതിന് ഒരു അമിനാദാർ മാത്രമേ ഉള്ളൂ. ക്രട്തൽ ആളെ തരികയില്ല. മുനിസിപ്പാലിറ്റിവിളക്കുകാം ക്രട്തലായി സ്ഥാപിക്കേണ്ട ആവശ്യമുണ്ട്. അതിലേക്ക് ആവശ്യമുള്ള പണം ഉണ്ടെന്നുപറഞ്ഞാലും അനുവദിച്ചുതരികയില്ല. ഇങ്ങിനെയുള്ള അനീതിനയമാണ സ്വീകരിച്ചിരിക്കുന്നത്. ഈ സംഗതികാം ഗവണ്മെൻറിന്റെ ശ്രദ്ധയിൽ കൊണ്ടുവരണമെന്നുള്ള ഉദ്ദേശത്തോട്ടുകൂടിയാണ് ഇതുയും പ്രസ്താവിക്കുന്നതിനിടയായത്.

Mr. G. Narayana Aiyar ; I would like to bring to the notice of the Government certain important facts concerning this department. In the nature of our very big revenue and expenditure it is advisable to separate the Offices of the Account Officer and the Financial Secretary and to have two officers in the place of the one officer who is now discharging both the functions.

At present we do not have revenue audit. It is only the expenditure that is being audited now. We are at a loss to know why the anticipated revenue is not realised at present. If we introduce a system of periodical revenue audit we would be able to know why the anticipated revenue is not realised, and we can think of proper measures to remedy the defects. I would therefore recommend the introduction of periodical revenue audit as early as possible.

In the case of the Out Audit Section, only experienced and capable hands, the best men available, must be deputed for the work.

I would also bring to the notice of the Government the fact that, at present, there is inordinate delay in the disposal of pension papers. I do not know if it is the fault of the Account Office. In certain cases, pension has not been sanctioned even for years after retirement of the officers concerned.

Mr. R. Nilakanta Pillai: Will the honourable member cite one such instance?

Mr. G. Narayana Aiyar : I know of several instances in which, even after six months after retirement, the individuals concerned have not received the Government order sanctioning their

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[Mr. G. Narayana Ayiar.]

pensions. There are even instances in which, for years together after retirement, sanction has not been received. This kind of delay leads to serious hardship, especially in the case of low paid officers like clerks. I hope the matter will engage the serious attention of Government.

Mr. A. N. Visvanatha Pillai (*Quilon cum Karunagapalli*): തിരുവിതാംകൂർ ഈ ഓഫീസിലുള്ള റയിൽവെയുടെ ആഡിറിംഗ് ശരിയാകുന്നില്ല എന്നുള്ളതിനെപ്പറ്റി പ്രസ്താവിക്കണമെന്നുള്ളതാണ് എന്റെ ഉദ്ദേശം. അതിനെപ്പറ്റി പറയുമ്പോൾ ഗവണ്മെൻറിനു അതിനു അധികാരമില്ലെന്നുള്ള സമാധാനമായിരിക്കും ഗവണ്മെൻറു പറയാൻ ഉദ്ദേശിച്ചിരിക്കുന്നത്. എന്തായാലും ആ കണക്കുകളെ ശരിയായി ആഡിറു ചെയ്യണമെന്നാണ് ഞാൻ പറയുന്നത്. ശരിയായി ആഡിറുചെയ്താൽ മാത്രമെ തിരുവിതാംകൂറിനു ന്യായമായി വരുവാനുള്ള ആദായം കണക്കാക്കി വാങ്ങുവാൻ സാധിക്കുകയുള്ളു.

Mr. Komilezhathu Sankaran (*Nominated*): അതിൽ വല്ല ആദായവും ഉണ്ടെന്നാണൊ മെമ്പറുടെ അഭിപ്രായം?

Mr. A. N. Visvanatha Pillai: ആദായം ഉണ്ടെന്നതന്നെയാണ് എന്റെ അഭിപ്രായം.

Mr. K. George: "Government of India" റയിൽവെ കണക്കുകൾ ആഡിറു ചെയ്യുന്നു എന്ന് മെമ്പർക്കറിയാമോ?

Mr. A. N. Visvanatha Pillai: അത് പോരെന്നാണ് എനിക്കു പറയാനുള്ളത്. റയിൽവെ കണക്കുകൾ തിരുവിതാംകൂർ ഗവണ്മെൻറുതന്നെ ആഡിറുചെയ്യണം.

സയിൻസ്കാളേജിലെ പണാപഹരണം അക്കൌണ്ടാഫീസുകാർ ആണ്ടുതോറും പരിശോധിച്ചിരുന്നുഎങ്കിൽ അങ്ങിനെ ഉണ്ടാകുമായിരുന്നൊ എന്ന് ഞാൻ ചോദിക്കുന്നു.

Mr. R. Nilakanta Pillai: ആ കേസ് കണ്ടുപിടിച്ചതു അക്കൌണ്ടാഫീസുകാർ ആണെന്നറിയാമോ?

Mr. A. N. Visvanatha Pillai: ഇത്രയുംകാലം ആ അക്കൌണ്ടാഫീസുകാർ എവിടെ ഉറങ്ങിക്കിടക്കുന്നു എന്നാണ് ഞാൻ ചോദിക്കുന്നത്. ആ സംഗതി അക്കൌണ്ടാഫീസുകാർ കണ്ടുപിടിച്ചു എന്ന് ഭാവിക്കുന്നതിൽ അശേഷം അഭിമാനത്തിനു വക ഞാൻ കാണുന്നില്ല.

Mr. K. Madhavan Pillai (*Trivandrum*): കേവലം ആഡ്ഡിഡൻറായിട്ടല്ലെ ഇങ്ങിനെ ഒരു സംഗതി വെളിക്കു വന്നത്?

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Mr. A. N Visvanatha Pillai : അതെ.

Mr. J. John Kattakayam : ഗവണ്മെൻറിനു കൃത്യനിഷ്ഠയുണ്ടായിരുന്നുവെങ്കിൽ ഈ സംഗതി വളരെ മുമ്പുതന്നെ കണ്ടുപിടിക്കാൻ കഴികയില്ലെ?

Mr. A. N. Visvanatha Pillai : അങ്ങിനെ കൃത്യനിഷ്ഠയുണ്ടായിരുന്നുവെങ്കിൽ ആദ്യംതന്നെ കണ്ടുപിടിക്കാമായിരുന്നുവെന്നതു വ്യക്തമല്ലെ.

Mr. M N. Paramesvaran Pillai : കാളേജിൽ ഇത്ര വിദ്യാർത്ഥികൾ ഉണ്ടെന്നും ഇത്ര ഫീസ് ഉണ്ടായിരിക്കുമെന്നും എല്ലാവക്കും അറിഞ്ഞുകൂടെ?

Mr. A. N. Visvanatha Pillai : അതു് എല്ലാവക്കും അറിയാവുന്നതും അതിനെല്ലാം റജിസ്റ്ററർകളും കണക്കുകളുമുള്ളതുമാണു്. അതുകൊണ്ടു് ആദ്യംതന്നെ അതു കണ്ടുപിടിക്കാമായിരുന്നു.

ഈ സഭയിലെ മെമ്പറന്മാക്കു സിവിലിസ്റ്റു കൊടുത്തുവരുന്നില്ലെന്നുള്ളതിനെപ്പറ്റിയാണു് അടുത്തതായി എനിക്കു പറയുവാനുള്ളതു്.

Mr. Komilezhathu Sankaran : മുമ്പു് ഇതിനെപ്പറ്റി പല പരാതികളും കൊടുത്തിട്ടുള്ളതായി അറിയാമോ?

Mr. A. N. Visvanatha Pillai : അറിയാം സിവിലിസ്റ്റ്കൊണ്ടുള്ള ഉപയോഗം ഉദ്യോഗസ്ഥന്മാക്കുമാത്രമല്ല അനുദ്യോഗസ്ഥന്മാക്കും അതുകൊണ്ടുപയോഗമുണ്ടു്.

Mr. J. John Kattakayam: സിവിലിസ്റ്റു് കൊടുക്കാതിരിക്കുന്നതുപോലെ ചില കമ്മറി റിപ്പോർട്ടുകളും അനുദ്യോഗസ്ഥന്മാക്കു് കൊടുക്കുന്നില്ല എന്നറിയാമോ?

Mr. A N. Visvanatha Pillai : അറിയാം.

Chairman : You need not answer that question. It does not arise now.

Mr. N. K. Padmanabha Pillai : മുമ്പിലത്തെ കൗൺസിൽ മെമ്പറന്മാക്കു് സിവിലിസ്റ്റു് കൊടുത്തുവന്നിരുന്നു എന്നുള്ളതറിയാമോ?

Mr. A. N. Visvanatha Pillai : മുമ്പു് അങ്ങിനെകൊടുത്തുകൊണ്ടിരുന്നു. ഇപ്പോൾ എന്തുകാരണത്താലൊ അങ്ങിനെ വേണ്ടെന്നുവച്ചിരിക്കുന്നു.

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Mr. K. Madhavan Pillai : അക്കൗണ്ടാഫീസർ അനുവദിക്കാത്തതുകൊണ്ടല്ലെ സിവിൽ ലിസ്റ്റ് തരാതിരിക്കുന്നത്?

Mr. A. N. Visvanatha Pillai : അതുതന്നെയായിരിക്കും കാരണം.

Mr. K. K. Thomas (*Nominated*): അനുദ്യോഗസ്ഥന്മാക്കു കൂടി സിവിൽലിസ്റ്റ് കൊടുക്കണമെന്നു വിചാരിക്കുന്നുവെങ്കിൽ അതിനു എത്രരൂപാ ചിലവാക്കേണ്ടിവരുമെന്നറിയാമോ?

Mr. A. N Visvanatha Pillai : വളരെ നിസ്സാരമായ ഒരു തുകമാത്രമെ അതിനുവേണ്ടിവരികയുള്ളൂ.

Mr. Tariatu Kunjitomman (*Nominated*): ഉദ്യോഗസ്ഥന്മാരെപ്പോലെതന്നെ അനുദ്യോഗസ്ഥന്മാർക്കും സിവിൽലിസ്റ്റ് വളരെ അത്യാവശ്യമല്ലെ?

Mr A N Visvanatha Pillai : അനുദ്യോഗസ്ഥന്മാക്ക് അതിൽനിന്നും പല പ്രധാനസംഗതികളും അറിയേണ്ടതായിട്ടുള്ളതിനാൽ അതു തീരെ അപരിത്യാജ്യമാണ്.

Mr. Komilezhathu Sankaran: ഒരു അനുദ്യോഗസ്ഥന്മാക്ക് സിവിൽലിസ്റ്റ് കൊടുക്കുന്നതിനുവേണ്ടി ഒരു രൂപായല്ലെ കൂടുതലായി ചിലവാക്കേണ്ടിവരികയുള്ളൂ?

Mr. A. N. Visvanatha Pillai : ഒരു രൂപാതന്നെയും ചിലവാക്കേണ്ടിവരികയില്ല. കുറെ കടലാസിനും അച്ചടിക്കൂലിക്കുമുള്ള ചിലവുനോക്കിയാൽ അതുതന്നെ വരികയില്ല. അതുകൊണ്ടു സിവിൽലിസ്റ്റ് എല്ലാ അനുദ്യോഗസ്ഥന്മാക്കും കൊടുക്കേണ്ടതാണ്.

സ്റ്റേറ്റ് എയിഡഡു ബാങ്കിലെ ഓഹരികളുടെ വില ദിനംപ്രതി കുറഞ്ഞുവരുന്നു. ഗവണ്മെൻറിന്റെ മേൽനോട്ടത്തിൽ നടത്തിവരുന്ന ഒരു ബാങ്കിൽ ഷെയർ വാങ്ങുകയുന്നതു ഗവണ്മെൻറിനു തീരെ അഭിമാനകരമല്ല. അതുകൊണ്ടു അതിനോടുള്ള വിശ്വാസക്കുറവിനെയാണ് അതുദ്യോതിപ്പിക്കുന്നത്.

Mr. K. K. Thomas : മറ്റു ബാങ്കുകളിലുള്ള ഷെയർവാല്യു കുറഞ്ഞിട്ടുണ്ടോ?

Mr. A. N. Visvanatha Pillai : ഇതുപോലെ കുറഞ്ഞിട്ടില്ല.

Mr. Komilezhathu Sankaran : സ്റ്റേറ്റ് എയിഡഡ് ബാങ്കിൽ ചെക്കുമാറാൻപോയാൽ അരമണിക്കൂറിൽ അധികം താമസംവരുന്നുണ്ടെന്നുള്ളതു അറിയാമോ?

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Mr. A. N. Visvanatha Pillai : അതുമാത്രമല്ല പലതകരാറുകളുമുണ്ടെന്നാണ് വെളിയിലുള്ള വർത്തമാനം. അതിനാൽ ഞാൻ ഈ ഡിമാൻറിനെ ശക്തിയായി എതിർക്കുന്നു.

Mr. R. Nilakanta Pillai : Sir, ...

Mr. K. P. Nilakanta Pillai : May I know from the member whether he is going to reply as Account Officer or as Financial Secretary? I ask the question simply to help him, because I can avoid some of my questions if I get definite information on the point.

Chairman : He is going to answer for Government.

Mr. R. Nilakanta Pillai : The discussion has centred round the question of the formal separation of the Account Office from the Financial Secretariat. This, as is well known to the House, is not the first occasion on which the question has come up for consideration. The subject was moved at one of the sittings of the old Legislative Council by Mr. G. Paramesvaran Pillai and replying on behalf of Government, the then Financial Secretary Mr. K. George said that the proposed separation of the Account Office from the Financial Secretariat could not be effected then. The question has since then been raised on many occasions. In fact the subject was discussed by this House even last year.

Mr. M. N. Paramesvaran Pillai : When was the question raised by Mr. G. Paramesvaran Pillai? How many years ago?

Mr. R. Nilakanta Pillai : If I remember correctly the discussion was before the year 1100.

Mr. M. N. Paramesvaran Pillai : Is the question even now only engaging the attention of Government?

Mr. R. Nilakanta Pillai : Sir, as already stated by me the proposal made by the old Legislature for the separation of the Account Office from the Financial Secretariat had to be dropped, as Government did not then consider it practicable to effect the separation. When the question was re introduced in this House last year, Government did not accept the proposal, as they considered that the final disposal of the question must await more prosperous times. I may, however, assure the House that the question will not be lost sight of by Government.

Mr. K. P. Nilakanta Pillai : May I know, Sir, who is responsible for the finances of the State, as matters stand now?

Mr. R. Nilakanta Pillai : The Dewan, as the Head of the Administration, is responsible for the finances of the State. The Dewan is assisted by the Financial Secretary and various other officers of the State.

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Mr. K. P. Nilakanta Pillai: May I know, Sir, whether the Dewan as the Head of the Administration is responsible for the proper collection and the proper expenditure of the revenues of the State?

Mr. R. Nilakanta Pillai: Yes. But there are various officers working under his orders.

Mr. K. P. Nilakanta Pillai: May I know, Sir, further what exactly is the position of the Account Officer in the State?

Mr. R. Nilakanta Pillai: The Account Officer is mainly concerned with the maintenance and audit of the accounts of the expenditure of the State.

Mr. K. P. Nilakanta Pillai: May I know, Sir, further whether there is anybody who is concerned with the revenues of the State?

Mr. R. Nilakanta Pillai: In the case of all departmental revenue, the duties of the controlling officers in respect of collections are laid down in Chapter II of the Account Code, Article 45, as follows :—

> "In the case of departmental revenue (*e. g.* Land revenue, Excise, Stamps, Registration, &c.,) the duty of seeing that the dues of the Government are regularly paid into the treasury rests with the departmental controlling officers, who receive from their subordinates, accounts and returns claiming credit for so much paid into the treasury, and to whom the Account officer sends, for comparison with those, extracts from his accounts showing the amounts brought to credit in them."

The departmental controlling officers watch the demand, collection and balance, through the monthly D. C. B. statement. These D. C. B. statements are certified by the Treasury Officers in respect of actual remittance into the treasury in a particular month. The monthly D. C. B. returns are not sent to the Account Office, by the departmental officers nor are they reviewed by the Account Officer. As already stated, it is the concern of the departmental controlling officer to see to the demand relating to his department, since he alone can correctly check the same. The departmental controlling officers are fully aware of their duties and responsibilities in respect of the demand and collection of revenue and the Account department comes in only as a certifying authority in respect of actual remittance of collection into the treasury.

Mr. M. N. Paramesvaran Pillai: May I know from the member whether the Account Officer feels any difficulty in the discharge of his duty as Account Officer because the Account Officer is also entrusted with the duties of the Financial Secretary?

Mr. R. Nilakanta Pillai: Except that I may have to do extra work during the last quarter of the year, I do not feel any difficulty.

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Mr. K. P. Nilakanta Pillai: May I know, Sir, whether in view of the fact that there is no one to check the income of the departments excepting the departmental heads, the Account Officer desires the creation of any one who will act as a check on the departmental heads?

Mr. R. Nilakanta Pillai: Sir, if an appointment just like that of the Financial Commissioner in the Punjab is created, probably that officer could exercise some control over the heads of departments like Land Revenue, Excise, Customs, etc.

Mr. Komilezhathu Sankaran: May I know from the member whether there is any such appointment in any other Indian State?

Mr. R. Nilakanta Pillai: In Mysore there is a Finance Member. The Finance Member who forms part of the Executive administration controls a number of departments and he has got a Financial Secretary and an Account Officer under him. In Hyderabad also there are similar appointments. But there are no such appointments in small States like ours. In Cochin the appointments of the Chief Account Officer and the Financial Secretary are held by one individual, as in Travancore. But in several of the North Indian States, though their revenues are smaller than ours, the Finance Department is controlled by officers known as Finance Ministers.

Mr. M. N. Paramesvaran Pillai: Was there a defalcation in the Science College?

Mr. R. Nilakanta Pillai: Yes, there was.

Mr. M. N. Paramesvaran Pillai: Was not the D. C. B. statement sent to the Account Office?

Mr. R. Nilakanta Pillai: No. The D. C. B. statements are sent from the Science College to the Director of Public Instruction. It is the duty of the Director's office to check these statements when received. The Account Officer does not receive the D. C. B. statement, either from the Science College or for that matter from any office or department. I do not think it is the function of the Account Department of this State to check the D. C. B. statements. Nor do I think that the Accounts Departments in British India receive the D. C. B. statements from heads of departments or offices.

Mr. M. N. Paramesvaran Pillai: May I know from the member whether the Account Officer audits the accounts in the office of the Education Director?

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Mr. R. Nilakanta Pillai: There are no accounts in his office excepting the accounts relating to his own contingent money and these accounts are sent up to the Account Office and are audited in detail then and there. As regards the Science College, it is the duty of the Director of Public Instruction to see that the demand due from the College is realised in full and remitted into the treasury. The Principal is expected to prepare the monthly D. C. B. returns and send the same to the Controlling Officer who is the Director of Public Instruction and it is the business of the Director's Office to check the D. C. B. returns and issue the necessary instructions from time to time.

Mr. M. N. Paramesvaran Pillai: Was the D. C. B. statement sent by the Principal to the Director of Public Instruction?

Mr. R. Nilakanta Pillai That is a question for the Director of Public Instruction to answer. It may be that the D. C. B. statement was not checked properly in the Director's Office, or, that it was not checked at all or that it was not sent regularly to the Director of Public Instruction by the Principal.

Mr. K. P. Nilakanta Pillai: May I know from the member how the Account Officer was able to detect these defalcations?

Mr. R. Nilakanta Pillai: The accounts of the Science College were checked in detail and the defalcation was detected.

The Account Department is expected to conduct only a test audit of the accounts and not a complete audit from the commencement of the year to the end. A complete audit of the various offices in the State could be taken up only at an enormous cost in respect of establishments. There are more than one thousand institutions in the whole State and a staff of at least 75 Auditors would be necessary for that purpose alone. Just take the cost of a Pakuthy Cutcherry. In a Pakuthy Cutcherry the land revenue is collected in 4 instalments and there will be several pattadars. It will be impracticable for the Account Office staff to conduct an audit of the demand and collection of each Pakuthi. A defalcation could be committed after the audit and before next audit. It is the business of the Tahsildars and Division Peishkars to conduct the audit of the accounts of these villaga offices and I believe they are doing that work regularly, at the time of each Jamabandy. In respect of the Customs audit, it has already been explained by the Excise Commissioner that the Audit staff could hardly do anything in respect of articles which have escaped duty at the time of export. At best, the audit staff could only see that the duty has been correctly realised in respect o articles which have found a place in the books of the Custom

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Department. The Account Department will not be in a position to check the vagaries of the Customs Department in respect of correct realisation of export duty and this could be done only by an efficient C. I. D. Department attached to the Customs Department.

Mr. A. N. Visvanatha Pillai: ഇപ്പോൾ എങ്ങിനെ ആഡിറ്റ് ചെയ്യുവരുന്ന എന്ന പറയാമോ?

Mr. R. Nilakanta Pillai: പുസ്തകത്തിൽ എഴുതിയിട്ടുള്ള ചാരക്കിനങ്ങൾക്ക് ശരിയായ രീതിവ ഈടാക്കിയിട്ടുണ്ടോ എന്നും പിരിഞ്ഞ പണം ഉടനടി ബാങ്കിൽ കെട്ടുന്നുണ്ടോ എന്നും മുഴുവനായിട്ട് നോക്കുന്നുണ്ട്.

Mr. S. Piraviperumal Pillai: With reference to the defalcation in the Science College, may I know whether it was due to the non-sending of the D. C. B. statement or the non-checking of the statement or the want of proper checking of the statement?

Mr. R. Nilakanta Pillai: It may be due to one or more of these causes.

Mr. S. Piraviperumal Pillai: May I know from the member the particular reason which it was due to?

Mr. R. Nilakanta Pillai: I am not in a position to answer the question definitely at present.

Mr. M. N. Parameswaran Pillai: Is the auditing of the Science College accounts over?

Mr. R. Nilakanta Piallai: Yes.

Mr. K. P. Nilakanta Pillai: Are there more possibilities of such defalcations in other departments also provided the Head of the department is a little bit negligent?

Mr. R. Nilakanta Pillai: Human nature being what it is, defalcations are bound to occur in future also provided the departmental officers are not vigilant. It is the duty of the Head of the department to see that he receives the D. C. B. statements regularly, to check the same and see that the revenue collections come in properly.

Mr. M. N. Parameswaran Pillai: May I know from the member what the audit of the Science College accounts reveals?

Mr. R. Nilakanta Pillai: It reveals that the system of accounting is correct but that the Head of the office did not take particular care to see that the receipts were properly checked and remitted into the treasury. The system was found to work satisfactorily in respect of the Arts College.

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Mr. M N. Paramesvaran Pillai: May I know from the member what action has been taken against the Principal of the Science College after the defalcation was detected ?

Mr. R Nilakanta Pillai: He has been reverted from his appointment as Deputy Director of Public Instruction.

Mr. Kattiyattu Sivarama Panickar: (*Vaikam* cum *Shertallai*) : Sir, I rise to a point of order whether the matter is not *sub judice*.

Mr. Kayalam Paramesvaran Pillai: The matter is *sub judice* so far as it relates to the theft of the money.

Mr. S. Piraviperumal Pillai: May I know who was found responsible for this defalcation ?

Mr. R. Nilakanta Pillai: The matter is *sub judice*. The Criminal Court has to decide in the first instance as to who is responsible for the theft of the money.

Mr. S. Piraviperumal Pillai: On a point of personal explanation; I did not want to know who is responsible for the disappearance of the money. I only wanted to know who is responsible for the defalcation.

Chairman: I am afraid two definite questions are mixed up, one of defalcation and another of theft. As far as theft is concerned it is *sub judice*. As far as defalcation is concerned, it is not *sub judice*.

Mr. S. Piraviperumal Pillai: I wanted to know who is responsible for the defalcation.

Chairman: The member has already answered that the responsibility has not yet been fixed.

Mr. K. Madhavan Pillai: Does the Chief Audit and Account Officer say that there is not enough work for him ?

Mr. R. Nilakanta Pillai: I am one of the over-worked officers in the State service and this fact has already been testified to by the Honourable member himself

Mr. M. N. Paramesvaran Pillai: Is the statement made for the purpose of getting more pay ?

Mr. R. Nilakanta Pillai: Certainly not.

Mr. K. Madhavan Pillai: May I know why the Account Officer takes up the work of the President of the Land Mortgage Bank and the work of organising the Public Life Insurance Branch ?

Mr. R. Nilakanta Pillai: I was asked by Government to take up the Chairmanship of the Land Mortgage Bank and I accepted the post. As regards the organising of the Public Insurance Branch, I had to take up the work, as the Public Insurance Branch formed part of the Account Office. The Insurance Branch has

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done very good work so far and has already secured proposals to the extent of Rs. 6 or 7 lakhs. In this connection it may be stated that, since the question of extra pay has been raised, there is no extra remuneration attaching to any of these additional jobs.

Mr. M. N. Paramesvaran Pillai: May I know what has happned to the proposal of Government to organise a separate branch to audit the revenues?

Mr. R. Nilakanta Pillai: In respect of land revenue I have already stated that the whole accounts will come up for review at the time of the annual Jamabandi and there is no necessity to have a separate audit staff to check these accounts independent of the staff of the Land Revenue Department. Coming to the Excise Department, so far as the Abkari branch is concerned, it is all a matter of D. C. B. statements and watching the collections. For these items of work no separate audit staff is necessary. There is however some scope for audit in the Customs branch. But there also an audit staff, independent of the Customs Department, can hardly do any substantial work. As already mentioned by me, the audit staff should form part of the C. I. D. staff of the Customs Department.

Chairman: Your time is up.

The Council rose for lunch at 1 P. M. and reassembled at 2 P. M. with Mr. K. K. Thomas, one of the panel of Chairmen, in the Chair.

Mr. R. Nilakanta Pillai: Sir, I have not finished my speech.

Mr. K. P. Nilakanta Pillai: Sir, I rise to a point of order. It has been ruled by the Chair that the Financial Secretary's time was over, and I was called upon to speak. Therefore, I submit that the member is not in order.

Mr. R. Nilakanta Pillai: Sir, I want just one minute more. With special permission of the Chair———

Mr. K. P. Nilakanta Pillai: In view of the fact that no assurance is coming forth from the member who is in charge of the department with regard to the desirability of the separation of Finance from Accounts I wish to press the motion to a division.

Mr. R. Nilakanta Pillai: Sir, the question of separation of Finance from Accounts will be seriously considered by Government.

About the supply of Civil List to the Honourable members, that also will be considered.

Chairman: Only it will be considered?

Mr. R. Nilakanta Pillai: That is all that I can say just at present.

The motion was, by leave, withdrawn.

Chairman: I put Demand XIV—General Administration—Account Office, for Rs. 1,64,216

The grant was made.

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DEMAND XV—MEDICAL.

Mr. James Simpson: Sir, I rise to move for a grant not exceeding Rs. 8,44,996 under Demand XV—Medical.

Mr. M. N. Paramesvaran Pillai: Sir, I oppose the Demand. With regard to the administration of the Medical Department I wish to say a few words. Reforms like the change of designation of the controlling officers are not going to improve the proficiency and efficiency of the department. The affairs of the General Hospital do require immediate attention. The out-patients are not properly attended to. In the case of the compounding section, it consists mostly of raw hands and the dispensing of medicine is done in the most unsatisfactory manner. As regards the in-patients, their lot is even worse than that of the out-patients. I know they are not even properly fed. The greedy steward in the General Hospital shows no spark of human kindness towards these suffering people. The be-all and the end-all of his life seems to be Mammon worship. Whatever objection and charges the Out side Audit Department may level against him, Mammon protect him from all dangers. No proper accounts and diet registers are maintained in the General Hospital so much so that there is no chance to check the expenditure. We know there is delay in remittance of receipts of Government money, misappropriation of room rents of pay wards, of ambulance car hire and lease rents. We also find extravagant expenditure in contingent charges for hospital necessaries. The night attendance in the hospital has to be improved. Most of the nurses have time only to attend to the conveniences of the warders and the doctors and they find very little leisure to attend upon the patients.

Mr. James Simpson: May I ask the member what he means by "convenience of the doctors"?

Mr. M. N. Paramesvaran Pillai: The member can more or less imagine. I don't wish to put it bluntly.

The General Hospital is the biggest medical institution in the State. Yet, in spite of that, arrangements have not been made there for all methods of scientific and up-to date treatment. Radium treatment is recognised to be a successful method of treatment for cancer, but our Hospital is not equipped with necessary arrangements for such treatment.

For the X-ray examination a fee is now levied from the patients. X-ray, as I understand, is a sure means of diagnosing a disease and I do not find any justification for realising a fee from the patients for the examination. Is it not the duty of the doctors to properly diagnose the disease before he decides to treat the patient? That being so, the levy of a fee for X-ray examination can, on no account, be justified.

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